

--- The Young Queen - "Series of 1882" - GREEN - "CADDY" - 60 x 112 mm. design ---

Chris Ryan, "Canadian Revenue Newsletter", No. 40, December 2002

"An 1882 addition to the stamps for products of exclusively Canadian leaf was a green, *lithographed* version of the Montreal Division Caddy stamp. Significantly, this **green caddy stamp** is a **warehouse stamp** that would have been affixed to stored packages on which the excise duty was payable upon removal from a bonding warehouse for consumption. (The 4th line reads "*W. H. Entry No.*" JBH)

The existing "P-strip" **green stamps** are **consumption stamps** that were affixed to packages released for consumption *directly from the factory* and on which the excise duty was payable semi-monthly.

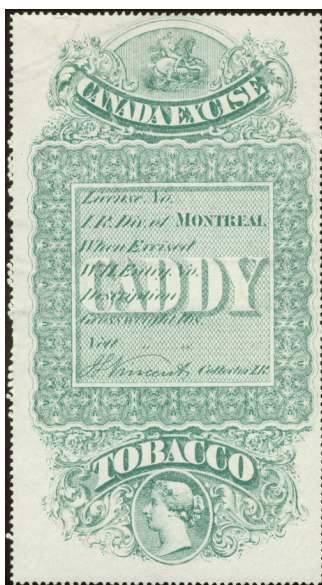
This situation is explained by the Inland Revenue Reports for the three fiscal years ending June 30th, 1881, 1882 and 1883. These Reports show that in the first two years tobacco, manufactured from Canadian leaf exclusively, was produced only in the Montreal and Three-Rivers Divisions. All of this tobacco paid duty directly from the factory, none was warehoused, and thus all of it would have been affixed with green *consumption-strips*. In the third year (1882-1883), tobacco manufactured from Canadian leaf exclusively was produced in the Joliette, Montreal, St. Hyacinthe and Three-Rivers Divisions. Unlike the previous two years, some green-stamped tobacco was *warehoused*, but only in the Montreal Division. This data corresponds to the known green manufactured tobacco stamps from this period."

Chris Ryan, "Canadian Revenue Newsletter", No. 40, December 2002

"Passage of the 1880 Statute had affected the 'large' tobacco stamps in two significant ways. The first effect was the deletion of the reference on the stamps to the previous Statute XXXI VICT. - CAP. VIII. On July 1st 1880, BABN was instructed by the Revenue Department to remove all references to the old Statute from the existing printing plates."

3rd BABN Contract (1878-1886)

John McKay records that 10,000 *lithographed* copies of "Green, Caddies" were 'Delivered'.



★**RM-232(L)n** - CADDY, green, Montreal Division, perforated 12, without control numbering, *lithographed on block watermarked horizontal mesh thick wove*, without VICT. XXXI / CAP. VIII at the top manuscript dated 28 / 9 / 82 on the back - inscribed *J.L. Vincent / Collector I.R.*

--- RM-232(L) - Montreal Division - GREEN - CADDY - 1882 ---

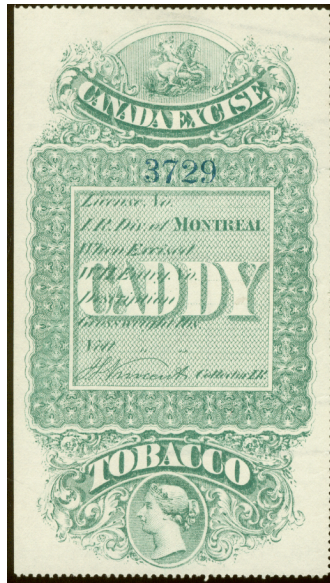
--- perforated 12 - *lithographed* on *block watermarked* horizontal mesh thick wove - scanned at 65% scale ---

--- “W. H. Entry No.” on the 4th line - with 5 mm. blue controls - inscribed *J.L. Vincent* / *Collector I.R.* ---

--- 60 x 112 mm. design - *with the inscription “XXXI VICT. - CAP. VIII” removed from the top* ---

Lee Brandom lists the green Montreal Division CADDY warehousing stamp as follows:

RM-232(L) - CADDY, green, Montreal, perf 12, *lithographed* on *block wmkd* thick wove, 5 mm. controls - *J. L. Vincent*



★RM-232(L) - CADDY, green, Montreal Division, perforated 12, with 5 mm. control number **3729**,
lithographed on *block watermarked* horizontal mesh thick wove,
without VICT. XXXI / CAP. VIII at the top - inscribed *J.L. Vincent* / *Collector I.R.*

3611	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3613	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3615★	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3642	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3655	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3671	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3682	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3690	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3703	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3721	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3724	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3726	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3729★	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3742	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
3743	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove
10001	RM-232(L)	CADDY, green, Montreal Division, on block watermarked wove - <i>from the collection of Fritz Angst</i>

These stamps appear to be remnants, which may indicate that about 3,600 copies of the stamp were actually used.

File path is [c:\ CR - STAMPS \ RM_STAMPS \ CADDY \ Green \ 1882_Montreal - vertical],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
October 30th 2013, JBH